



Regd No. 256/2002

# **INDUSTRIAL WASTE MANAGEMENT ASSOCIATION**



**20<sup>th</sup> Annual General Meeting  
Annual Report  
2021 - 2022**



**Table of Contents**

**Page No**

Chairman’s Message.....	2
Secretary Message.....	3
Executive Committee.....	9
Webinars.....	12
Membership Profile.....	13
CSR Activities.....	15
CHWTSDF Details.....	17
IWMA Projects.....	20
Auditor’s Report.....	23

## Chairman's Message



Dear Members,

It's my privilege to write to you to present the Annual Report of FY 2021-22. I hope this letter finds you in good health.

Recent history has been relentless with the global pandemic, and it challenged us to think differently and act swiftly from the perspective of social responsibility. With decisive actions and a strong committee focus, we could mount the imminent challenges and continue to deliver impeccable services to our member industries.

Despite the pandemic testing our collective tenacity, we have successfully organized a CSR program on E-waste awareness in Chennai, which attracted a wide audience. It is imperative to note that IWMA has signed a MoU with Rajalakshmi Engineering College for the welfare of the students. We take immense pleasure in shaping the next generations and it is one of our joyous moments.

We are committed to serving our members industries by safe and scientific disposal of hazardous waste through a dedicated service provider. It's a privilege to chair this board. I would like to take this opportunity to thank my fellow office bearers, executive committee, all employees of secretariat, member industries and our service provider, who have stood in solidarity with us as we navigate through the COVID crisis.

With best personal regards and thanks,

Yours sincerely,



**Mr. K. Baskaran, Chairman, IWMA.**

## **Secretary's Message**



### **SECRETARY'S REPORT**

It's refreshing to write to you at a time of rebound and cautious optimism, post the pandemic that plagued us for the past two years. We are proud to have weathered COVID-19 with prudence and empathy and are even more confident of taking on challenges and exceeding expectations.

I'm delighted to share that in FY 2021-22, we achieved yet another best-ever year, with strong performances across all our domains. During FY 2021-22, our member industries grew to 3381 as on 31<sup>st</sup> March 2022. It's noteworthy that we achieved this feat during the recovery period from COVID-19.

We wish to express our sincere gratitude to executive committee, our member industries, secretariat team and service provider for their ongoing trust and support. We are excited to continue our journey of successful and trustful collaboration with you for the years to come.

### **SERVICES OF IWMA**

- ❖ Technical clarifications to industries on disposal of Hazardous Waste and other Environmental concerns.
- ❖ Providing updates on change in Environment Regulations to members (through website, training programs, seminars, and webinars).
- ❖ Guidance for submission of Consent Order application to TNPCB.
- ❖ Conducting ETP Operators and Technicians Courses in partnership with SSM Polytechnic College, Erode.
- ❖ Working with Educational Institutions and Universities to establish Training Courses.
- ❖ Signed MoU with PSG, Coimbatore on technical and Programme collaborations.
- ❖ Signed MoU with Madurai Kamaraj University, Madurai, to conduct ETP Operators and Technicians Courses.

- ❖ Signed MoU with Sri Ramachandra Institute of Higher Education & Research (SRIHER) on technical and programme collaborations.
- ❖ Signed MoU with Rajalakshmi Engineering College on technical and programme collaborations.
- ❖ Young Environmental Scientist (YES) programme to bring out the innovative thoughts of students to shape them as projects serving the society as well as industries.
- ❖ ENVIRO – to inculcate and honour the novel ideas of students in art forms to protect the environment.

## EXECUTIVE COMMITTEE

IWMA has a powerful and adept Executive Committee consisting of professionals, industrialists, specialists and domain experts to lead the association. IWMA conducts EC meetings monthly to make key decisions and solving challenges to steer the association towards greater success.

I would like to extend my gratitude to office bearers, executive committee members for their contributions and counsel. Last but not least, I would like to show appreciation to secretariat team for their hard work and support.

## OPERATIONS OF CHWTSDF

### **1. Gummidipoondi Facility**

The CHWTSDF facility at Gummidipoondi SIPCOT is the first TSDF established in Tamil Nadu in 2007. It has been operational since then. IWMA owns the land, and the operations are handled by Re Sustainability Limited (RE) formerly known as Tamil Nadu Waste Management Limited (TNWML) who was selected through competitive bidding.

During 2021-22, Cell 8 was in operation and handled 70,574.88 MT of landfill waste. Furthermore, 4235.87 MT of incinerable waste were handled at CHWTSDF. Currently Cell 8A is in operational since Cell 8 has been completely utilised.

In addition, IWMA has also purchased 26 acres there itself for future use. Cell 9 construction has started in the new land, and it is expected to be finished in few months. We hope to bring the new landfill cells operational by Q3 of 2022-23.

To ensure that the landfill cells are impeccable, IIT Madras inspects and send the report after each stage of liner construction. Furthermore, IWMA technical team conducts audit periodically to confirm that they are in compliance with the latest environmental norms.

## **2. Bargur Facility**

IWMA is in the process of establishing a new CHWTSDF facility at Bargur, Krishnagiri district to facilitate the disposal of hazardous waste from the western region of Tamil Nadu, where 30% of IWMA members are present, with shorter transportation distance. Also, Bargur facility will reduce the burden and lack of space at Gummidipoondi facility.

During November 2019, IWMA has leased 25 acres of land in its name at Bargur SIPCOT for establishment of Integrated CHWTSDF. We hope to bring the new landfill cells operational by Q3 of 2022-23. Operations will start at the end of the year.

## **3. Virudhunagar Facility**

The TSDF facility at Virudhunagar facility is owned and operated by RE and they began the operation in December 2016 with Cell 1.

Despite the facility being owned by RE, IWMA is permitted to do periodic audit of the facility as per agreement.

During the 2021-22 period, Cell 1 at Virudhunagar facility was in operation and handled 39,376.41 MT of direct landfillable waste.

## **COORDINATION WITH GOVERNMENT BODIES**

### **TNPCB**

IWMA has amicable relationship with TNPCB, and we are glad to inform you that IWMA is playing a crucial role in Monitoring Committee of Hazardous Waste formed by TNPCB as per the directives



of Green Tribunal and MoEFCC. Periodical meetings are being conducted to ensure that everything is in order.

We would like to thank TNPCB Officials for guiding us on many environmental aspects.

### **SIPCOT**

IWMA maintains cordial relationship with SIPCOT. We thank SIPCOT officials for allocating additional land at Gummidipoondi facility and new land at Bargur facility. Periodical updates are shared with SIPCOT regarding construction of new landfills.

### **SECRETARIAT ACTIVITIES**

#### **Own Head Office**

Since 05<sup>th</sup> April 2019, IWMA Secretariat is operating in our own office located at Koyambedu, Chennai. It is with huge pride that we are conducting our EC Meetings and Training Programmes in our new venue.

#### **Own Branch Office**

IWMA members are growing multi fold. Hence to service our members better, Executive Committee decided to establish a branch office outside Chennai. During December 2019 EC meeting, EC deliberated various options and finalised Erode as next town for opening branch office. It is done based on the following reasons. One, next to Chennai region, maximum concentration of active members is in western region, for which Erode will be centre point. Second, Erode is in close proximity to Integrated CHWTSDf at Bargur which is to be made operational soon. In the forthcoming year, we are planning to build our Branch Office in the land that is bought specifically for this purpose.

#### **Project Activities**

Our Technical team from Secretariat is always at the disposal of our members to resolve their queries regarding safe disposal of their hazardous wastes. In addition, our technical team works with interested individual member industries to solve their specific problems. It could be in their effluent treatment plant or in energy conservation measures.

To help its members, IWMA has tied with reputed academic institutions like IIT Madras, PSG College of Technology; research bodies like Centre for Urban Buildings and Environment (CUBE) - IIT Madras, Industrial Energy Assessment Cell (IEAC) - IIT Madras, CII-Sohrabji Godrej Green Business Centre (CII GBC), and reputed consultants. All members are requested to make use of these resources through IWMA Secretariat.

### **Training Activities**

IWMA regularly conducts training activities for the benefit of its members to update them about the latest environmental guidelines and the new innovations that are happening in environmental engineering.

During the unprecedented pandemic situation, IWMA switched over from seminars to webinars and conducted weekly webinars on wastewater treatment, waste management, sustainability, climate change and need of the hour topics. Since we have received overwhelming response from the industries, we continued webinars till now and has conducted over 17 webinars as of 31<sup>st</sup> March 2022.

### **CSR ACTIVITIES**

#### **Firecracker Disposal**

Greater Chennai Corporation regularly requests us to accept the Firecracker wastes and dispose it at our Gummidipoondi CHWTSDF during every Diwali Festival. In the year 2021, 281.75 MT of firecracker wastes were safely disposed.

#### **CSR activities**

During the recovery period of COVID-19, IWMA has successfully completed an “E-waste awareness” at Chitlapakkam, Chennai. We had an astounding participation from the public and we ended the day with a satisfaction of collecting 162 kgs of electronic waste which have been delivered to TES-AMM India Pvt Ltd for recycling of waste.



**Young Environmental Scientist (YES) & ENVIRO Programmes**

Since 2012, IWMA is conducting YES Programme to bring out creative solutions from school students for day-to-day environmental issues. At YES 2019 Chennai programme, 84 projects were presented from 27 schools.

Since 2009, IWMA is conducting ENVIRO, an environmental awareness program to promote the importance of environment protection among school children. In 2019, around 150 schools and over 500 students participated in ENVIRO competitive events like cartoon drawing, mascot designing, and live news reporting.

YES & ENVIRO programmes have been kept temporarily on hold for the year 2021 and 2022 because of the COVID-19 pandemic measures in place at school. We hope to restart these programs from next academic year.

With best wishes,

Sincerely,






**Mr. N. Palanisamy, Secretary, IWMA.**

**EXECUTIVE COMMITTEE FOR THE YEAR 2020-21 WITH  
 PHOTOGRAPHS**

<p><b>Chairman</b></p> <p>Mr. Baskaran K        Managing Director        Aarthi Industries</p>	
<p><b>Vice Chairman</b></p> <p>Mr. Rajan C.S        Vice President        Iljin Automotive Private Limited</p>	
<p><b>Secretary</b></p> <p>Mr. Palanisamy N        Managing Director        Aruna Textile Processing Mills</p>	
<p><b>Joint Secretary</b></p> <p>Mr. Thirugnanam R        General Manager - Maintenance        Simpson &amp; Co. Ltd.</p>	
<p><b>Treasurer</b></p> <p>Mr. Suresh Kandi Manoharan        Partner        Indi Enterprises</p>	

**EXECUTIVE COMMITTEE MEMBERS FOR THE YEAR 2020-2021**

<p>Mrs. Devi P           EHS - Coordinator          MTL Instruments Pvt. Ltd.</p>	
<p>Mr. George N.C           DGM Environment          Solara Active Pharma Science Ltd.</p>	
<p>Mr. Jagannathan K           Managing Director          Silver Cover Metal Coatings</p>	
<p>Mr. Mohammed Khaleel T           COO (Chief Operating Officer),          Managing Partner          EKM Leather Processing Co.,</p>	
<p>Mr. Natarajan K           Proprietor          Divya Engineering Works</p>	

<p>Mr. Purushothaman P.E          Director          SSM Processing Mills Limited</p>	
<p>Mr. Senthil Murugan E          Purchase Manager          Rialto Enterprises Pvt. Ltd.</p>	
<p>Mr. Thiyagarajan M          Deputy Manager - Special Projects          Brakes India Ltd. (Unit 36)</p>	

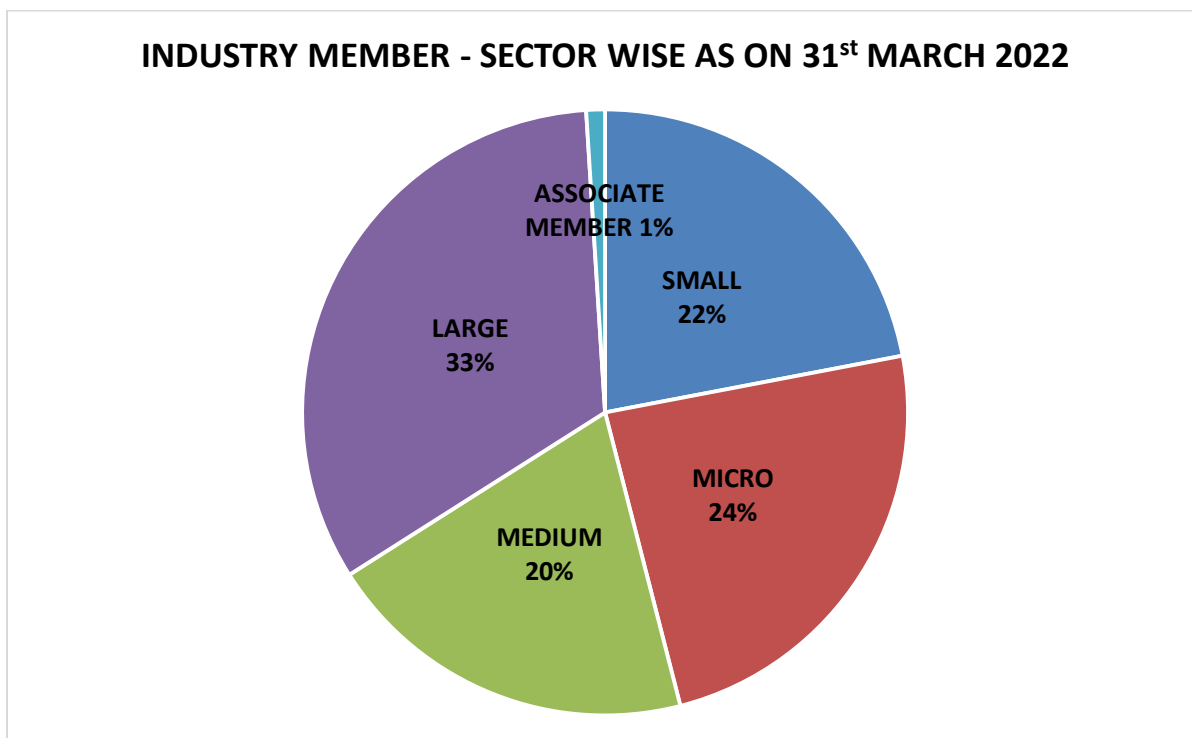
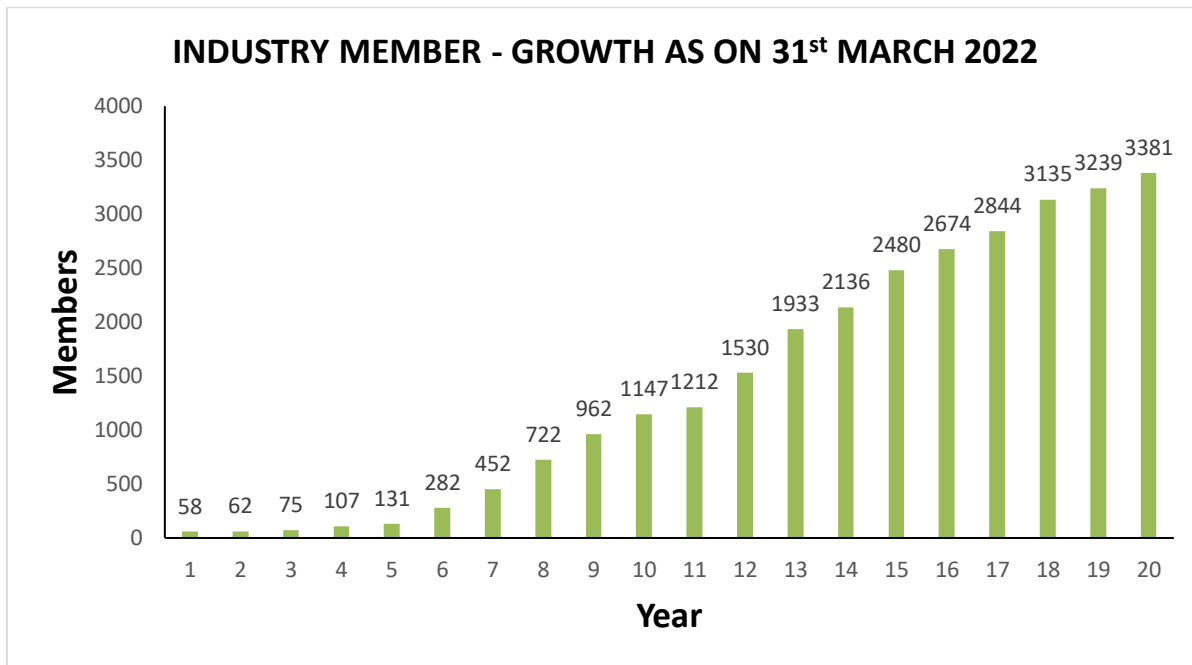
<b>Auditor</b>	:	<b>Mr. H. Chandrasekaran, Varadarajan &amp; Co.</b>
<b>Advisor- Projects</b>	:	<b>Mr. K. Sivaraman</b>
<b>Secretariat:</b>		
<b>Senior Manager - Operations</b>	:	<b>Mr. R. Saravanan</b>
<b>Deputy Manager – Waste Handling</b>	:	<b>Mr. P. Muthukumar</b>
<b>Assistant Manager – Resources</b>	:	<b>Mr. L.D.R. Manno</b>
<b>Senior Executive - Training &amp; Development</b>	:	<b>Ms. A.R. Nandhini</b>
<b>Executive – Membership</b>	:	<b>Mrs. E. Suganya Ravi</b>
<b>Executive – Accounts</b>	:	<b>Mrs. N. Poornima</b>

## **WEBINARS**

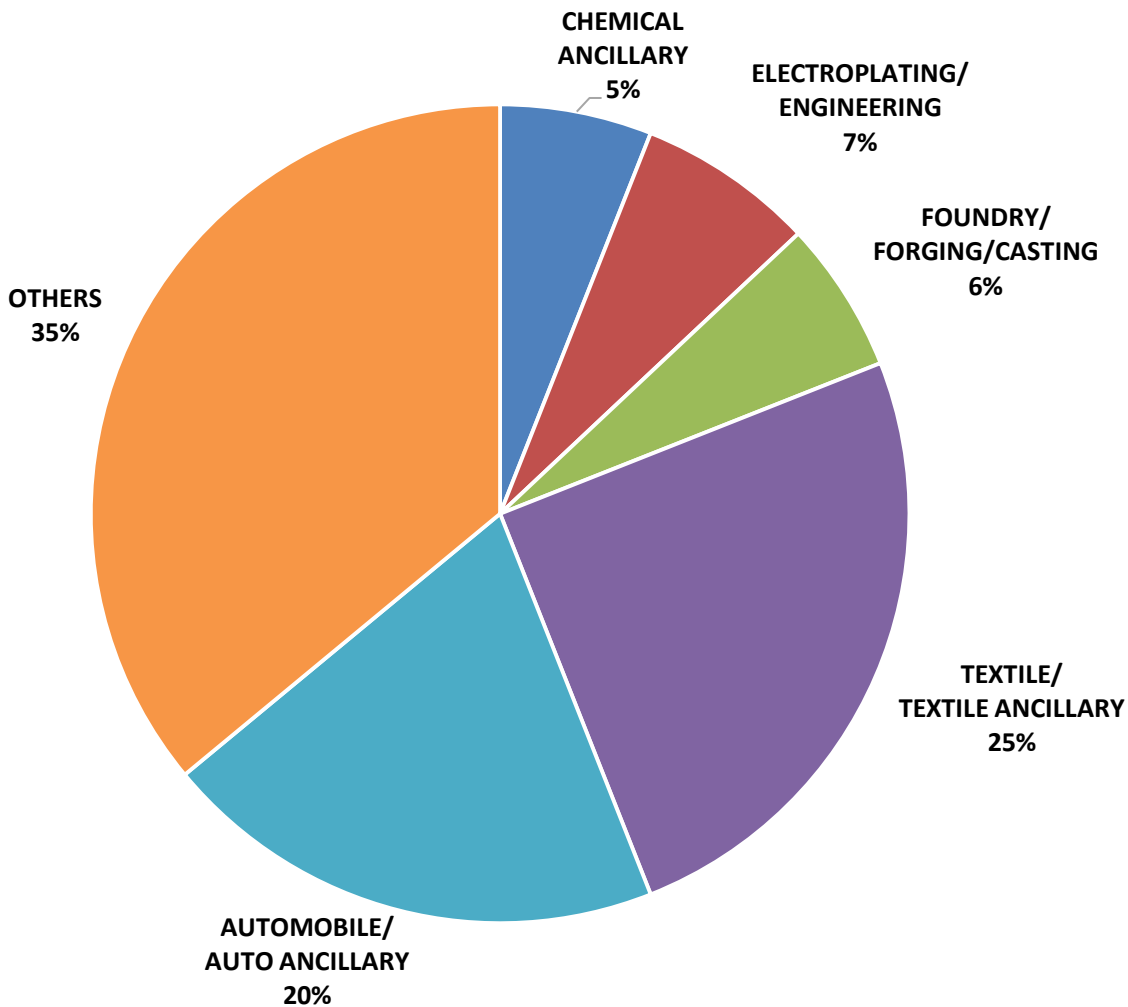
Nevertheless, the impact of COVID-19, we have pulled together to support our member industries and to help each other get through these challenging times. It is a great endeavour that we have completed 55 webinars till now. It is our joyous victory when we hear feedback from the industries, that has kept us going forward. We have been regularly updating our webinar details in our social media handle and for easy access, we have also uploaded the recordings in our YouTube channel. A further step forward is that we are planning to conduct more webinars in the upcoming year based on the feedbacks from the industries.

<b>S. No</b>	<b>Date</b>	<b>Webinar</b>	<b>No of participants</b>
1	22 May2021	Manage your non-hazardous waste through Cercle X	42
2	29 May2021	Intelligence (AI) enabled Industrial waste management	84
3	05 June2021	Hazardous waste and non-hazardous waste - preprocessing and co processing in cement kiln	92
4	12 June2021	Emerging trends in Greenery and Greenbelt development around hazardous waste disposal sites	60
5	26 July 2021	Innovative Solar Energy development and Intelligent Evaporators	96
6	03 July 2021	Sustainable Electroplating process water treatment	24
7	10 July 2021	Forestation for pollution abatement and climate resilience	43
8	24 July 2021	Zero Waste Management	42
9	31 July 2021	Zero Waste to Landfill	15
10	07 Aug 2021	Johkasou Technology in Wastewater treatment	12
11	28 Aug 2021	Solid Waste Management	11
12	09 Oct 2021	Plastic Waste Management	81
13	20 Nov 2021	Management of hazardous waste through preprocessing	35
14	04 Dec 2021	Uber for waste – Get the best price for your industrial waste	20
15	11 Dec 2021	Low energy cooling	11
16	25 Dec 2021	Sewage Treatment Plants – Problems and Solutions	21
17	05 Mar 2021	Benefits and implementation of ISO 50001-2018	24

**MEMBERSHIP PROFILE**



**INDUSTRIAL MEMBERS CATEGORY AS ON 31<sup>st</sup> MARCH 2022**



## CSR ACTIVITIES

### 1. E-waste awareness program

After the cataclysmic pandemic, we reinvigorated CSR activities because of our longstanding commitment to society and environment. We have successfully completed the CSR activity on “E-waste awareness” at Chitlapakkam, Chennai. The program was a huge success that it reached around 250 people. We have managed to collect 162 kgs of electronic waste which has been handed over to TES-AMM India Pvt Ltd for recycling of wastes.



**Fig 1:** Collection of E-waste in TES-AMM India Pvt Ltd bin

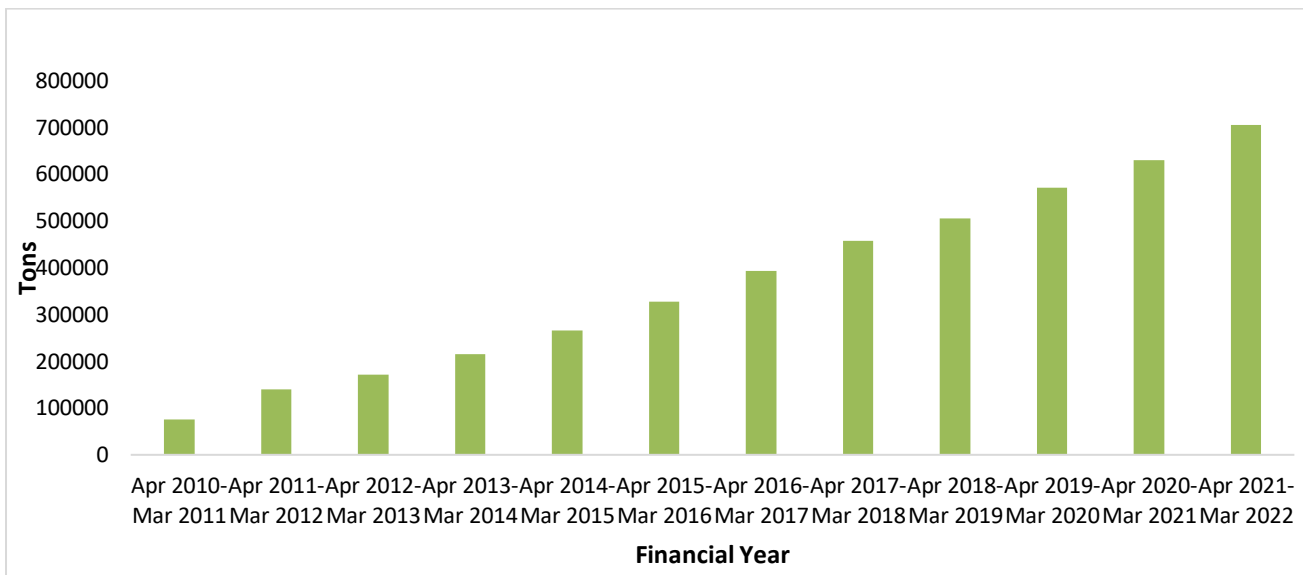




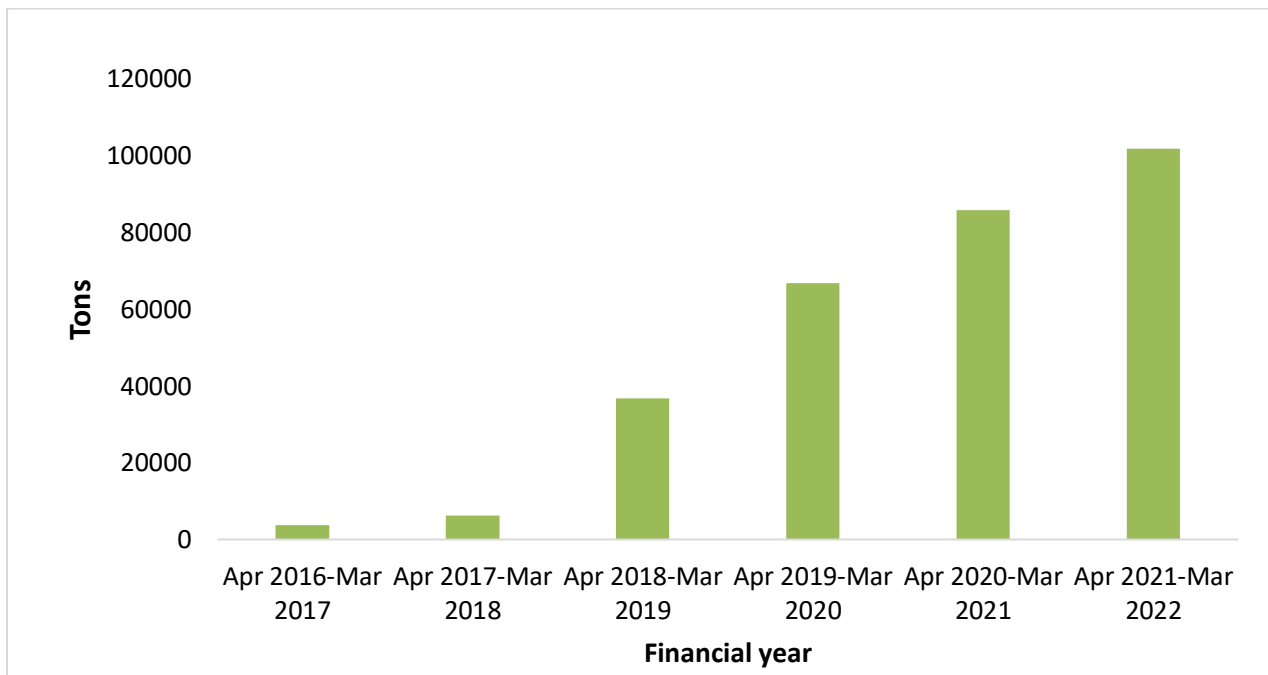
**Fig 2:** Successful completion of E-waste awareness campaign by secretariat team and volunteers

**CHWTSDF DETAILS**

**CUMULATIVE REPRESENTATION OF HAZARDOUS WASTE DISPOSAL AT CHWTSDF – GUMMIDIPOONDI**



**CUMULATIVE REPRESENTATION OF HAZARDOUS WASTE DISPOSAL AT CHWTSDF - VIRUDHUNAGAR**



**COMMON HAZARDOUS WASTE TREATMENT, STORAGE AND DISPOSAL FACILITY  
 (CHWTSDF) ESTABLISHMENT & OPERATION – GUMMIDIPOONDI**

<p><b>Common Hazardous Waste Treatment, Storage and Disposal Facility</b></p>	<p><u>Location:</u> SIPCOT, Gummidipoondi, Thiruvallur District, Tamil Nadu.</p> <p><u>Land Area:</u> ~ 27 Acres</p> <p><u>Facilities:</u></p> <ul style="list-style-type: none"> <li>• Total Landfill Disposed quantity: 70574.88 MT</li> <li>Cell 1 - Completed</li> <li>Cell 2 - Completed</li> <li>Cell 3 - Completed</li> <li>Cell 4 - Completed</li> <li>Cell 5 - Completed</li> <li>Cell 6 - Completed</li> <li>Cell 7 - Completed</li> <li>Cell 8 - Completed</li> <li>Cell 8A - Under operation</li> <li>Cell 9 - Under construction</li> <li>• <u>Incinerator</u>  <u>Disposed quantity:</u> 4235.87 MT – March 2022  <u>Capacity:</u> 100,000 TPA for Landfill            1.0 Tons/Hour for Incinerator  <u>Land Owned by:</u> IWMA  <u>Service Provider:</u> Re Sustainability Limited, Chennai (formerly known as Ramky Enviro Engineers Ltd)</li> </ul> <p><u>Additional land area: 26 Acres:</u></p> <ul style="list-style-type: none"> <li>• Compound Wall</li> <li>• Greenbelt development</li> <li>• IIT Baseline Study for Water &amp; Soil</li> </ul> <p><u>Facilities:</u></p> <ul style="list-style-type: none"> <li>• Landfill</li> <li>• AFRF</li> <li>• E - Waste Recycling Facility</li> <li>• Paper &amp; Plastic Recycling Facility</li> <li>• Waste oil/used oil Recovery Facility</li> <li>• Spent Solvent Recovery Facility</li> </ul>
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**COMMON HAZARDOUS WASTE TREATMENT, STORAGE AND DISPOSAL FACILITY  
 (CHWTSDF) ESTABLISHMENT & OPERATION – VIRUDHUNAGAR**

<p><b>Common Hazardous        Waste Treatment, Storage        and Disposal Facility</b></p>	<p><u>Location:</u>        S.F. No – 135 to 140,143 to 148,152        Undurmikidakulam, Tiruchuli -TK        Virudhunagar Dt.-630611        Tamil Nadu.</p> <p><u>Land Area:</u> ~ 75 Acres</p> <p><u>Facilities:</u></p> <ul style="list-style-type: none"> <li>• <u>Total Landfill</u>  <u>Disposed quantity:</u> 39376.41 MT (March 2022)        Cell 1 - (1A, 1B, 1C)        Cell 1A - Completed        Cell 1B - Completed        Cell 1C - Under Operation (39376 MT- March 2022)        Cell 2A - Under Construction</li> </ul> <p><u>Capacity:</u> 240000 TPA for Landfill</p> <p><u>Project Promoter:</u>        IWMA &amp; Re Sustainability Limited</p> <p><u>Service Provider:</u>        Re Sustainability Limited, Virudhunagar</p> <p><u>Consent to Establishment</u></p> <ul style="list-style-type: none"> <li>• AFRF - 10000 TPA</li> <li>• CTO for AFRF Application under progress with TNPCCB</li> </ul> <p><u>Environmental Clearance</u></p> <ul style="list-style-type: none"> <li>• Bio - Medical Facilities</li> <li>• Paper &amp; Plastic Recycling Facility</li> <li>• Waste oil/used oil Recovery Facility</li> <li>• Spent Solvent Recovery Facility</li> </ul>
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## **PROJECTS – Industry Interface**

IWMA is committed to supporting its member industries by providing solutions to the environmental related problems in the industries through its dedicated project team. IWMA brings together the expertise of its project team, reputed academic institutions like IIT Madras & their centres such as Industrial Energy Assessment Cell, PSG Coimbatore & PSG-STEP, non-governmental organizations like CII- GBC, Hyderabad and domain experts to find solutions that benefit the industry and the society. In FY 2021-22, IWMA has been working on 12 projects such as energy assessment, CII GreenCo certification, waste management and etc.

### **1. Packaging Industry**

IWMA supported member packaging industry team to pursue a cost-effective idea from the industry for the recycling and reuse of by product starch water. Satisfactory results have been achieved through scientific trials thanks to the keen interest taken by the top management of industry. IWMA interacted continuously along with domain experts and industry to brainstorm various options till the team arrived at a workable solution. PSG college of Technology validated the final option suggested by the industry and IWMA. The packaging industry and IWMA believe that this innovative environmental solution can be shared in course of time with other packaging industries that have a similar manufacturing process.

### **2. Sustainable recycling of wastes from Auto Ancillary Industry**

An auto ancillary industry approached IWMA seeking the sustainable recycling of by products from their processes. IWMA is closely interacting with the industry by conducting meetings to understand their problems. We do hope that more progress can be reported on this project in the year ahead.

### **3. Foundry industry**

IWMA along with IIT Madras has been involved in exploring innovative solutions for recycling/reuse of foundry sand fines generated from foundry process. IWMA has facilitated meetings of foundry industry and IIT research community for a better understanding of the actual

problem statement. In the past, IWMA along with IIT Madras faculty visited the site, had detailed discussion with industry members on the process of generation and past experiences in handling the foundry sand fines. In parallel, some efforts had been initiated with IIT Bombay also on the same subject.

Currently the foundry sand by-product has been established as a subbase for construction industry as well as for brick making. This IWMA member industry's project has been mentioned as one of noteworthy case studies in CII GreenCo Council Working Group's "Approach towards Sustainable Waste Management" that was released during year 2021-22.

#### **4. Joint venture**

##### **i) Confederation of Indian Industry (CII)**

IWMA and CII signed an MoU towards greening and promoting environmental performance and sustainability in the IWMA member units.

##### ***CII-Green Company Rating System (GreenCo):***

GreenCo is a holistic framework to define and assess "how green" a company is. GreenCo Rating System acts as a tool whereas member company can understand their current performance on the environmental front and help determine the next steps to improve further.

Implementation of GreenCo Rating by IWMA member companies will provide them a systematic and holistic approach to improve their environmental sustainability performance resulting in reduction in the use of natural resources, minimization of environmental impacts, cost savings, better sustainability branding and improve the overall industry competitiveness.

CII will facilitate and certify the participating units. The steps involved include launch & training program, handholding visits, site assessment and award for the rating and providing feedback report on further improvement opportunities. IWMA has committed to absorb the entire GreenCo assessment and training fees of CII-GBC for interested (& selected) IWMA members from MSME category industries and a significant part of assessment and training fees for interested (& selected)

IWMA members from large category industries. IWMA conducted two online awareness session on the subject along with CII-GBC for its member industries to obtain CII GreenCo certification. 28 industries participated in the 2 sessions organised by IWMA. Based on letter of commitment and other procedures, 4 member industries have been selected for IWMA grant in first round. IWMA is also engaged in getting the CII GreenCo certification for MSME textile industry, at Perundurai since 2021. This industry has completed preassessment, and is progressing towards the final assessment.

IWMA hopes that more industries will come forward to avail of this opportunity.

ii) **Energy Assessments**

IEAC (Industrial Energy Assessment Cell) is a dedicated cell created by Indian Institute of Technology Madras (IIT M) to help industries reduce energy consumption through assessments as well as by providing evaluated technological solutions. IWMA is collaborating with IEAC to provide this service to IWMA member industries free of cost.

IWMA in collaboration with IEAC conducted **two** walk-through assessments in textile industry, Erode district and sanitaryware industry in Chennai district and **one** detailed assessment in textile dyeing industry, Erode district. Detailed energy assessments as well as walk through energy assessments are currently being provided to industry members free of cost.

IWMA hopes that more industries will come forward to avail of this opportunity.

## Auditor's Report

### INDEPENDENT AUDITOR'S REPORT

To the Members of **M/s. Industrial Waste Management Association**

Report on the Audit of the Standalone Financial Statements

#### Opinion

We have audited the standalone financial statements of **M/s. Industrial Waste Management Association**, which comprise the Statement of Affairs as at 31<sup>st</sup> March 2022, and the Income and Expenditure account, and Receipts and Payments for the year ended 31<sup>st</sup> March 2022 and notes to the financial statements.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of Association as at March 31, 2022, and Deficit, and its cash flows for the year ended on that date.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) and Accounting Standards. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion, subject to our observation in the Annexure.

#### Responsibility of Executive Committee for Standalone Financial Statements

The Association's Executive Committee is responsible with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Association in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Association and for



preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

The Executive Committee is also responsible for overseeing the Association's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

#### **Report on Other Legal and Regulatory Requirements**

We report that:-

- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b. In our opinion, proper books of account as required by law have been kept by the Association so far as it appears from our examination of those books.
- c. The Statement of Affairs, the Income and Expenditure account, and the Receipts and Payment Statement dealt with by this Report are in agreement with the books of accounts.

d. In our opinion, the aforesaid standalone financial statements comply with the Generally accepted Accounting Principles and Standards.

e. On the basis of our examination, there is adequacy of the internal financial controls over financial reporting of the Association and the operating effectiveness of such controls.

f. In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to the other matters:-

i. The Association does not have any pending litigations which would impact its financial position.

ii. The Association did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise.

g. Refer the Annexure for report on other matters.

**For Varadarajan & Co.,  
Chartered Accountants  
Firm Registration No. 04515S**



**H. Chandrasekaran**

**Partner**

**Membership No: 022821**

**UDIN - 22022821AQRTXG9615**



**Place: Chennai**

**Date: 20.08.2022**

**ANNEXURE TO AUDITOR'S REPORT**

We have examined the annexed Income & Expenditure Account and Receipts and Payment account for the year ending 31.03.2022 and the Statement of Affairs as at the above date of 31.03.2022, of M/s. Industrial Waste Management Association, Registration No. 256/2002 with the Books of Accounts and vouchers relating thereto and report that:

- a) The Cash balance and vouchers in the custody of the Association on the date of the audit were in agreement with the accounts ;
- b) The books, deeds, accounts, vouchers and other documents or records required by us were produced before us ;
- c) The Accountant appeared before us and furnished necessary information required by us;
- d) The Association has not granted any Loans Secured or Unsecured to Companies, Firms, LLPs or other Associations in which the Office Bearers have Substantial Interest.
- e) No statutory payments like GST TDS are overdue.
- f) During the Course of Examination of Books and records of the Association, no instance of Fraud is noticed or we have been informed any such instance by the Association.
- g) No alienation of the immovable properties is made.

Place : Chennai

Date :20-08-2022



For VARADARAJAN & Co.  
CHARTERED ACCOUNTANT

H.CHANDRASEKARAN  
PARTNER

UDIN - 22022821AQR TXG9615



Regd.No 256/2002

**INDUSTRIAL WASTE MANAGEMENT ASSOCIATION**  
 409 Ten Square Mall 3rd Floor,  
 64 Jawaharal Nehru Salai, Koyambedu - 600107

**STATEMENT OF AFFAIRS AS ON 31.03.2022**

	31.03.2021	31.03.2022	31.03.2021	31.03.2022	ASSETS	31.03.2022
<b>LIABILITIES</b>	2,85,89,688	3,08,65,506	32,56,937	4,44,70,889	Fixed Assets	75,37,558
	22,75,818	20,89,175	40,00,000		Fixed Deposit	75,37,558
	3,08,65,506	3,29,54,681	72,56,937		Add: Additions during the year	
		-	3,29,54,681		Less: Matured during the year	
	3,08,65,506	2,32,32,815	72,56,937		Add: Accrued Interest	75,37,558
		36,83,842	2,80,621		Less: Interest received	3,36,332
			1,95,48,973		Rental Advance	78,73,890
<b>Current Liabilities</b>	2,32,32,815	75,000	5,02,000	5,02,000	Less: Rent Advance Received	5,02,000
Audit Fee Payable	75,000	75,000			Loans and advances Asset(SCH 1)	2,92,045
Expenses Reimbursement	19,761	19,761			Membership Fees Receivable	44,17,406
TDS PAYBALE	52,929	1,40,601			Payment to Sipcot for Additional Land Sipcot	3,80,40,200
Salary and Honarium Payable	1,34,484	1,86,888				6,51,28,145
Duties and Taxes	1,93,996	5,52,422				1,19,64,000
Sundry Creditors (SCH1)	3,99,360	14,86,066				4,55,21,100
Membership subscription received pending reconciliation	17,07,510					8,91,429
Tamil Nadu Waste management	10,77,52,200	16,58,91,806				12,463
	<b>16,44,33,561</b>	<b>22,08,56,198</b>				<b>30,22,285</b>
						<b>6,54,485</b>
						<b>22,08,56,198</b>

For Industrial Waste Management Association



For Varadarajan & Co.  
 Chartered Accountants

*H Chandrasekaran*  
 H CHANDRASEKARAN  
 PARTNER  
 UDIN 22022821AORTXG9615  
 Place CHENNAI  
 Date 20-08-2022

Chairman  
 Mr. K BASKARAN

Secretary  
 Mr. N PALLANISAMY

Treasurer  
 Mr SURESH MANOHARAN

**INDUSTRIAL WASTE MANAGEMENT ASSOCIATION**  
 409 Ten Square Mall 3rd Floor,  
 64 Jawaharlal Nehru Salai, Koyambedu - 600107

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022**

31.03.2021	EXPENDITURE	31.03.2022	31.03.2021	INCOME	31.03.2022
-	<b>HWTSDF Expenses</b>		68,53,774	Subscription Collection	62,22,061
-	HWTSDF Audit Expenses	19,100	-	Advance Receipts	26,551
10,000	HWTSDF Compliance Advocate Fees	11,67,500	-		
-	HWTSDF Food Expenses	40,942	-		
-	HWTSDF Hotel Expenses	4,200	-		
2,40,580	HWTSDF Maintenance Charges	15,70,260	4,81,160	Reimbursement Sipcot Maintenance	16,21,665
1,35,620	HWTSDF TRAVEL EXPENSES	1,74,761	5,17,025	Reimbursement Sipcot Water charges	13,56,319
5,11,500	HWTSDF Utility charges	2,83,894	-		
3,741	HWTSDF Water Bill	14,68,066	-	Reimbursement of Expenses	27,22,215
-		26,38,546	-	Reimbursement Road Sharing	11,75,000
-	<b>Project Expense(SCH2)</b>	69,046	41,000	HWTSDF Compliance Advocate Fees	2,12,000
-	Project consultancy		1,750		
3,162	Printing & Stationery - Project		-	Registration Fees	
1,43,300	Project - Consultancy Charges		-	Seminar Fees	
49,820	TRAVEL EXPENSES - PROJECT		2,56,002	Discount Received	2,70,804
1,20,950	Project Expense kamaraj university		25,226	FD Interest KMB	24,022
-			47,372	SB Interest	1,02,899
-	<b>RVM Expenses</b>		-	Interest on FD	
7,004	Electricity Charges - RVM		-	Discount Received	2,595
40,950	RVM Campaign Expenses		-		
-			-		
40,500	<b>Training Expenses</b>	35,475	-		
-			-		
-	<b>Road Sharing Expenses</b>	27,22,215	37	Round off	
-			-		
-	<b>EC Meeting Expenses</b>		-		
300	EC Meeting Housekeeping Expenses		-		
1,356	Food & Snacks Expenses - EC Meeting	3,098	-		
-			-		
-	<b>Office Admin Expenses</b>		-		
67,532	Printing and Stationery	95,792	-		
2,132	Newspaper	5,802	-		
43,903	AMC	33,977	-		
10,969	Bank Charges	8,509	-		
1,66,744	Common Area Maintenance	1,23,578	-		
1,32,413	Electricity Charges	3,15,018	-		
-	Food expenses	1,03,939	-		
18,000	House Keeping Expenses Office	31,000	-		
69,390	Office Maintenance	2,01,817	-		
-	Office purchase	58,038	-		

60,488	Postage and Telegram	9,383		
2,86,838	Property Tax	3,68,127		
70,000	Services charges	3,70,200		
2,24,984	Software Maintenance Expenses	2,23,586		
1,76,826	Software subscription	3,13,754		
31,870	Staff Recruitment	3,120		
16,220	Staff Welfare	15,969		
37,287	Telephone Expenses	30,845		
44,916	Travelling Expenses - Admin	96,075		
-	Boarding & Hotel Expenses - Admin	7,284		
11,319	To Advertisement Expenses	46,634		
-	Cheque Return	38,978		
75,000	Consultancy Charges	2,18,463		
-	Miscellaneous Expenses - Admin	5,870		
-	Water Expenses	3,545		
-	Office Admin Rent	2,500		
17,05,054	Salary and Honorarium	22,06,938		
-	Electric Fitting	2,800		
-	Internet expenses	7,950		
1,50,000	Sponsorship	3,00,000		
-	Seminar expenses	24,250		
20,000	Subscription Charges - Expenses	5,000		
74,707	Tea and Coffee Food for Expenses	19,44,139		
12,400	Association renewal expenses	-		
10,613	Ayudha Pooja Expenses	-		
250	GST Late Fee / Interest	-		
21,61,935	To Depreciation	-		
<b>12,32,774.24</b>	<b>To Excess of Income over Expenditure</b>	<b>1,74,19,973</b>		
<b>82,23,347</b>		<b>82,23,347</b>		<b>36,83,842</b>
				<b>1,74,19,973</b>

For Varadarajan & Co.



H CHANDRASEKARAN  
 PARTNER  
 UDIN  
 Place  
 Date

22022821AQRTYG9615  
 CHENNAI  
 20-08-2022

For Industrial Waste Management Association

Chairman  
 Mr. K BASKARAN

Secretary  
 Mr. N PALANISAMY

Treasurer  
 Mr. SURESH MANOHARAN

INDUSTRIAL WASTE MANAGEMENT ASSOCIATION  
 409 Ten Square Mall 3rd Floor,  
 64 Jawaharal Nehru Salai, Koyambedu - 600107

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2022

31.03.2021	RECEIPTS	31.03.2022	31.03.2021	PAYMENTS	31.3.2022
-	Opening balance	-	1,19,60,000	SIPCOT	5,56,71,239
12,963	- Cash at Indian bank	12,963		Association Renewal Expenses	29,42,995
12,75,690	- Cash in Hand	29,69,840	12,400	Project Expenses	80,769
8,839	- Cash at Bank (SBI - Admin)	6,40,464	1,54,440	Project consultancy charges	31,85,202
6,40,464	- Cash at Bank (SBI - Infra)			Road Sharing expense	
	- Kotak Mahindra Bank			HWTSDF Expenses	
			10,000	HWTSDF Audit Expenses	22,538
1,19,60,000	Tamilnadu Waste Management Limited	5,88,56,441		HWTSDF Compliance Advocate Fees	10,57,500
				HWTSDF Food Expenses	40,942
				HWTSDF Hotel Expenses	4,200
			2,81,827	HWTSDF Maintenance Charges	18,26,473
			50,760	HWTSDF Travel Expenses	1,62,909
1,28,07,469	Reimbursement from Tamil Nadu waste management	3025029		HWTSDF Utility Charges	
18,595	Total Subscription collection (Admin and Infra incl GST)	1,04,22,425	5,13,570	HWTSDF water bill	17,06,369
	Advance Receipts	26,551			
	Registration Fee	2,12,000		Advances to employees	1,35,448
	Unidentified Subscription	4,00,894		Training	41,860
	SB Interest Kotak Mahindra Bank	24,022		Printing and Stationery	1,00,542
				Newspaper	5,802
				AMC expenses	40,474
				Bank Charges	8,509
				Common Area Maintenance	1,43,465
				Electricity Charges	2,96,800
				Food Expenses	1,01,309
				Housekeeping Expenses	28,000
				Membership Subscription	36,680
				Office Maintenance	1,10,022
				Office Purchases	58,038
				Postal expenses	14,125
				Property taxes	3,66,127
				Services Charges	3,54,900
				Software Maintenance	2,04,506
				Software Subscription	2,83,766
				Staff Recruitment	3,120
				Staff Welfare	9,469
				Telephone Expenses	23,213
				Seminar expenses	24,250
				Admin Travelling	92,175
				Advertisement Expenses	48,966
				Boarding & Hotel Expenses - Admin	7,284



**INDUSTRIAL WASTE MANAGEMENT ASSOCIATION**  
**DEPRECIATION SCHEDULE AS PER INCOME TAX ACT**

PARTICULARS	AS ON 01.04.2021	ADDITIONS >180DAYS	ADDITIONS <180DAYS	DELETIONS	TOTAL	%	DEPN	AS ON 31.03.2022
Training Instruments	17,009				17,009	15%	2,551	14,458
Erode Land Purchase	1,67,83,200				1,67,83,200	0%	-	1,67,83,200
Koyambedu office building	1,71,45,488				1,71,45,488	10%	17,14,549	1,54,30,939
Koyambedu office Land	90,61,892				90,61,892	0%	-	90,61,892
Airconditioner	2,85,408				2,85,408	10%	28,541	2,56,867
Camera	3,976				3,976	15%	596	3,380
Computer	14,886				14,886	40%	5,954	8,931
CCTV Camera	6,462				6,462	40%	2,585	3,877
Cordless Phone	776				776	15%	116	659
UPS	2,975				2,975	40%	1,190	1,785
Fire extinguisher	63,609				63,609	15%	9,541	54,068
Furniture & Fittings	2,87,166				2,87,166	10%	28,717	2,58,450
Electrical fittings	3,60,798				3,60,798	15%	54,120	3,06,678
Inverter	18,343				18,343	15%	2,751	15,592
Laptop	92,274				92,274	40%	36,910	55,365
Name Board	3,041				3,041	15%	456	2,585
Printer	5,372				5,372	15%	806	4,566
Reverse Vending Machine	1,16,955				1,16,955	15%	17,543	99,411
Water Dispenser	2,216				2,216	15%	332	1,883
Projector	84,902				84,902	15%	12,735	72,167
Xerox Machine	8,756				8,756	15%	1,313	7,443
Safety Locker	18,132				18,132	15%	2,720	15,412
EBAX	56,044				56,044	15%	8,407	47,638
Software	28,092				28,092	40%	11,237	16,855
Mobile	3,115				3,115	15%	467	2,648
<b>TOTAL</b>	<b>4,44,70,889</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,44,70,889</b>		<b>19,44,139</b>	<b>4,25,26,750</b>





**Loans and Advances**

EMP Hemanth Ram S	12235
EMP KARTHIK	12545
EMP Saravanan	47759
EMP Nandhini A R	8219
Vijay Business Solutions	40356
EMP Priya Jemimah F	1672
EMP Suganya E	31839
Aanad Engineers	1981
Adnois	1
Bala Krishnan	9000
Bureau Veritas India Private Ltd	19470
Confederation of Indian Industry [CII] - Chennai	16114
K.A.R Advertising	4780
Maruti service masters j.j. impex [1525]	13275
Melcon Controls Private Limited[0700]	885
Nandhini	726
Supreme Petrochem Ltd [0717]	13275
Thaj Mohamed Khaleel	3700
The Atrium Café	5700
EMP saravanan	13981
Valentina C	28500
Vivrti Law	1750
ZIGMA MARKING	1276
Tamil Selvi	3006
	<u>292045</u>

**Project Expenses( toward Covid Relief)**

Oxygen Concentrator	2075250
Medicine expenses	48800
Cots Purchased	169492
Foams and Sheets	72850
Contribution to CII Foundation	200000
Refreshment charges	23300
Event Expenses	48854
	<u>2638546</u>

**Creditors**

	Amount
70 mm Studios	10000
A2B	693
ACT Internet	1
Act Plast Paints Pvt Ltd	3000
Airtel	30515.76
A One Enterprises	0.4
A R Relocations Pvt LTD	15468
Arun - Short Film	20000
City Rexins	13
Confederation of Indian Industry [CII - India]	147420
Dr. G Sekaran [Trainer]	5600
EMP PARTHIBAN V	1900
EMP Vignesh Raj	5565
EMP Vigneshwara	4668
Gopal, Selvin and Parasar	88900
Hotel Jenneys Residency	4141
Hotel Royal Chambers	3
Hotel Saravana Bhavan	4971
Hygeine India	956
IC&SR Facility Office IIT	8605
Ideatec Softwares India Pvt Ltd	33180.66
Janani Graphicx	2912
KGN Tea & Coffee Mobile Supply	7808
Madheswaran - EC Member	5000
Mahalakshmi	3000
Maps Tek[2796]	0.5
Meraki	1
Muruganantham - EC Member	15000
NARAYANA ENTERPRISES A/C	6552
Natarajan K - EC Member	7500
Staff Advances	28901
Professional Courier	2795.08
Purushothaman PE - EC Member	7500
R K Digital	20000
EMP Manoj L D R	8884.6
Sam Guna	3394
Saravanan - EC Member	1000
Sartime Horological P Ltd	61301
Senthil Murugan - EC Member	1000
SHAKTHI ENTERPRISES	39475
Sindur	26513
Sivakumar R (Water Supplier)	595
Sri Abirami Jewellery & Co.	8700
Sri Naga Travels	4340
SSi Enterprices	3500
State Industries Promotion Corporation of TN Ltd	743967.9
Suresh Kandi Manoharan - Treasurer	12349.6
Suresh Ramachandran	18523
Ten Square Mall Owners Association	45319.05
Tharai Travels	9633
Thirugnanam - EC Member	2000
THIYAGARAJAN - EC Member	1000
Vidya Amarnath	2000
	<u>1486066</u>



				38,978
Cheque Return				2,35,941
Consultancy Charges				2,555
Water Expenses				9,352
Internet Expenses				1,74,000
Sponsorship				-
Ayudha Pooja Expenses				-
Fixed deposit				3,058
EC Meeting Food Expenses				-
EC Meeting Housekeeping Expenses				7,95,876
Electricity Charges - RVM				-
GST				2,16,519
GST Late Fee				-
TDS Paid				-
HWTSDF Sipcot interest charges				35
Miscellaneous Expenses				-
Printing & Stationery - Project				-
Project Expenses Kamaraj university				-
Purchase of Laptop				-
RVM Campaign Expenses				-
Salary Housekeeping				1,17,000
Salary				20,45,474
GES Stamp				8,552
Advance to Anand engineers				-
TRAVEL EXPENSES - PROJECT				-
Closing Balance				12,463
- Cash in Hand				
- Cash at Bank				
Kotak Mahindra Bank				6,64,485
SBI Admin				30,22,285
SBI Infra				
				7,65,90,629
				2,67,24,010
				2,67,24,010

For Varadarajan & Co.

H CHANDRASEKARAN  
PARTNER

UDIN

Place

Date

22022821AQRTXG9615

CHENNAI

20-08-2022



For Industrial Waste Management Association

Chairman  
Mr. K BASKARAN

Secretary  
Mr. N PALANISAMY

Treasurer  
Mr SURESH MANDHARAN



## INDUSTRIAL WASTE MANAGEMENT ASSOCIATION

Shop No. 409, 3rd Floor, Ten Square Mall,  
 N0. 64, Jawaharlal Nehru Road (100 Feet Road),  
 Koyambedu, Chennai - 600 107.  
 Ph: 044-45522655 / 24798069  
 E-mail : [contactus@iwma.in](mailto:contactus@iwma.in)



Recycling



Rainwater harvesting



Waste Management



Water Conservation



Climate Change



Renewable Energy



Global Warming



Waste Reduction